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Dated: June 8, 2007

Signature: 

(Anthony A. Laurentano)

Docket No.: TOW-064  
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Seiji Sugiura *et al.*

Application No.: 10/771,707

Confirmation No.: 3782

Filed: February 4, 2004

Art Unit: 1745

For: FUEL CELL

Examiner: J. A. Mercado

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Non-Final Office Action dated February 8, 2007 (Paper No. 20070202), the response due date of which is extended to June 8, 2007 by the accompanying request for a one-month extension of time, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 4 of this paper.